



MESSIAH MISSIONARY BAPTIST CHURCH

"Where the Lord Is Magnified"

DR. STEPHEN J. CLAY, D.BTH

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December 17, 2009

Received & Inspected

DEC 30 2009

FCC Mail Room

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, D.C. 20554

Re: Petition for Undue Burden Exemption
from Closed Captioning Rules

Dear Ms. Dortch:

This letter is submitted pursuant to 47 C.F.R. §79.1(f) and requests an exemption on behalf of Messiah Missionary Baptist Church from the FCC's closed captioning rules based on undue burden. In accordance with 47 C.F.R. §79.1(f)(4), the original and two copies of this letter and all support are being provided.

Messiah Missionary Baptist Church is a donor supported non-profit organization under the laws of the state of Indiana. Since March of 2004, we have produced a weekly 30-minute video program called "Growing In The Spirit". "Growing In The Spirit" is a program of preaching and teaching the Word of God. "Growing In The Spirit" is locally produced in-house by the Messiah Missionary Baptist Church staff, and is broadcast to the public on WHMB-TV 40, Indianapolis. Messiah Missionary Baptist Church pays WHMB \$630 per program to air the show over its broadcast facilities.

Captioning the program would present an undue burden for several reasons. First, since we do not have the resources to caption the program ourselves, it would have to be sent to an outside source for captioning. Second, the added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB air-date deadlines impossible. Finally, a captioning requirement would ultimately cause us to either terminate or severely limit production of the program, and

Marlene H. Dortch
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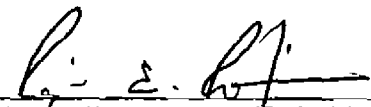
cause us to lose viewers and supporters who would no longer be able to regularly view the program. We have discussed with WHMB the possibility of their assisting us in captioning the program at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

Messiah Missionary Baptist Church respectfully submits that the basis for its captioning exemption request based on undue burden is practically identical to the facts justifying undue burden exemptions in the Commission's 2006 Memorandum Opinion & Order, *In Re: Anglers for Christ Ministries, Inc. & New Beginning Ministries Petitions for Exemption from Closed Captioning Requirements, CGB-CC-0005 and -0007, 21 FCC Rcd 10094 (September 12, 2006)*. In light of that precedent, and the facts set forth in this letter, we respectfully request that Messiah Missionary Baptist Church be granted an undue-burden exemption from the captioning requirements for "Growing In-The Spirit".

In support of our request, we provide a copy of certain documents establishing Messiah Missionary Baptist Church's non-profit status. In addition, as permitted by §1.16 of the Commission's rules, we are providing a Declaration Under Penalty of Perjury in support of the facts set forth in this request for exemption in lieu of the affidavit required by §79.1(f)(9). Should the Commission require additional information, please contact the undersigned individual.

Respectfully

Messiah Missionary Baptist Church

By: 
Printed Name: Rev. Re'gan E. Robinson
Title: Church Business Administrator


cc Pastor Stephen J. Clay
Senior Pastor

Declaration Under Penalty of Perjury of Rev. Re'gan E. Robinson
in support of Messiah Missionary Baptist Church's Request for
Undue Burden Exemption from Closed Captioning Rules

I, Rev. Re'gan E. Robinson of Messiah Missionary Baptist Church, do hereby declare under penalty of perjury of the laws of the United States of America that the following statements are true and correct.

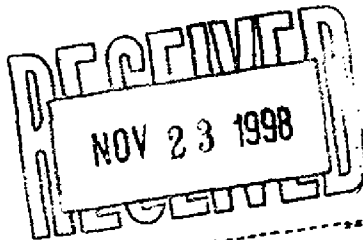
1. Messiah Missionary Baptist Church is a donor supported non-profit organization organized under the laws of the state of Indiana.
2. Since 2004, Messiah Missionary Baptist Church has produced a 30-minute video program called "Growing In The Spirit". "Growing In The Spirit" is a program that uses preaching and music to teach the Word of God. "Growing In The Spirit" is locally produced in-house by Messiah Missionary Baptist Church staff, and is broadcast to the public on WHMB-TV 40, Indianapolis. Messiah Missionary Baptist Church pays [TV station] \$630 per program to air the show over its broadcast facilities.
3. Messiah Missionary Baptist Church has discussed with WHMB the possibility of their assisting in captioning "Growing In The Spirit" at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.
4. Captioning "Growing In The Spirit" would present an undue burden because we do not have the resources to caption the program ourselves, and it would have to be sent to an outside source for captioning.
5. The added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB air-date deadlines impossible.
6. A captioning requirement for "Growing In The Spirit" would ultimately cause Messiah Missionary Baptist Church to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program.

Executed on December 17, 2009



Signature

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201



DEPARTMENT OF THE TREASURY

Date: **NOV 17 1998**

MESSIAH MISSIONARY BAPTIST CHURCH
PO BOX 88262 2701 N CALIFORNIA ST
INDIANAPOLIS, IN 46208-5083

Employer Identification Number:
35-1593275
DLN:
17053230039038
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
No
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or

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she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unre-

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lated trade or business as defined in section 513 of the Code.

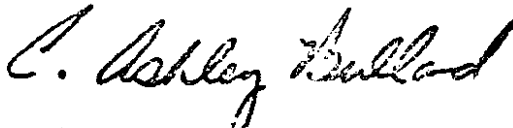
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script, reading "C. Ashley Bullard".

District Director